## REMARKS

Claims 1-7 and 10-15 currently remain in the application. Claims 8 and 9 have been withdrawn as non-elected claims. Claim 1 is herein amended, and claims 10-15 are newly added claims.

Earlier indicated allowability of claims 1 and 3-7 were withdrawn but claim 2 was considered allowable if rewritten in independent form including all of the limitations of the base claim and any intervening claims (Paragraph 1 of the Official Letter). New claim 10, which is herein presented, is such an independent claim, being identical to originally submitted claim 1 but including the limitations of claim 2. New claims 11-15 are identical respectively to claims 3-7 except that they are now made dependent from new claim 10. Thus, claims 10-15 are believed to be allowable.

Claims 1, 3 and 5 were rejected under 35 U.S.C. 102 as being anticipated by and claims 4, 6 and 7 were rejected under 35 U.S.C. 103 over Mednick. It is initially pointed out, however, that Mednick and the present invention are related to different technical fields because while Mednick relates to ordinary sponges for the family (kitchen) use, the present invention relates to polishing cloths for high-accuracy polishing on the order of angstroms for the surfaces of hard disks.

From the point of view of structure, it is to be noted that the non-foamed layer, which is also referred to as the skin layer 4 in the specification, is described as being "formed when foaming urethane resin is foamed" to form the foamed layer. In other words, the foamed layer and the non-foamed layer are simultaneously generated according to the present invention. According to Mednick, a non-woven cloth as a non-foamed layer is attached onto a foamed layer after the latter is formed. In other words, they are not formed at the same time.

Moreover, Mednick teaches forming throughholes by using a needle so as to penetrate through both the foamed layer and the non-woven cloth and a yarn is passed therethrough so as to hold the two layers together. According to the present invention, by contrast, shallow cuts are formed so as to barely reach the foamed layer from the side of the non-foamed layer. This is shown clearly in Fig. 1, and the specification also describes the depths of the cuts in the same manner. Claim 1 is herein amended to include a new limitation regarding the depths of the cuts as described above. In other words, the

amendment effected herein to claim 1 is adequately supported by the specification and hence the amendment to claim 1 is believed enterable.

More importantly, this additional limitation is believed to make claim 1 allowable in spite of Mednick both because of the limitation regarding the simultaneous formation of the foamed and non-foamed layer and because of the limitation regarding the depths of the cuts. With such cuts formed to connect the air bubble cells in the foamed layer with the exterior and to thereby allow the remaining gas in the air bubbles to escape to the exterior, the cuts serve to take in debris particles while holding the polishing liquid. Mednick's product cannot be expected to perform even in a similar manner in polishing the surface of a hard disk on the order of angstroms.

Claims 2-7 are now dependent from amended claim 1 and, inheriting all these newly introduced limitations therefrom, are believed to be also allowable in spite of Mednick.

In summary, it is believed that the present Amendment is totally responsive to the Office Action and hence that the application is now in condition for allowance.

Respectfully/submitted,

Keiichi Nishimura

Registration No. 29,093

May 18, 2006 BEYER WEAVER & THOMAS, LLP 500 12th Street, Suite 200 Oakland, California 94607 Telephone: (510) 663-1100

Telefax: (510) 663-0920